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# Securities and Exchange Commission

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**UNITED STATES DISTRICT COURT**

**DISTRICT OF NEVADA**

## **Northern Division**

**SECURITIES AND EXCHANGE  
COMMISSION,**

**Plaintiff,**

VS.

DAVID B. KAPLAN, ESQ.,  
SYNCHRONIZED ORGANIZATIONAL  
SOLUTIONS, LLC,  
SYNCHRONIZED ORGANIZATIONAL  
SOLUTIONS INTERNATIONAL, LTD.,  
and MANNA INTERNATIONAL  
ENTERPRISES, INC.,

**Defendants,**

and

LISA M. KAPLAN,  
THE WATER-WALKING  
FOUNDATION, INC., and  
MANNA INVESTMENTS, LLC.

### **Relief Defendants.**

Case No. 3:16-cv-00270-MMD-VPC

**Honorable Miranda Du**

**STIPULATION FOR ENTRY OF FINAL  
JUDGMENT AGAINST RELIEF  
DEFENDANT MANNA INVESTMENTS,  
LLC**

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned parties, as follows:

1. The United States Securities and Exchange Commission (the “Commission”) and Relief Defendant Manna Investments, LLC (“Relief Defendant,” and together with the Commission, the “Parties”) jointly move this Court to enter final judgment against Relief Defendant. The Parties have reached a settlement, and jointly move this Court to enter the proposed final judgment and resolve this matter.

2. The Parties have reached a settlement to resolve all claims against Relief Defendant. The settlement includes: (1) disgorgement; and (2) prejudgment interest.

3. A proposed final judgment as to Relief Defendant is attached as Exhibit A. Among other things, the proposed final judgment orders Relief Defendant to pay disgorgement in the amount of \$483,417.52, plus prejudgment interest thereon in the amount of \$38,119.61.

4. Without either admitting or denying the allegations of the complaint in this action, Relief Defendant has consented to the entry of the proposed final judgment, as reflected in the Consent attached as Exhibit B.

5. The settlement brings the litigation to a close, without the need for a trial, and thus conserves the resources of the Court and the Parties.

6. The Parties agree that entry of the proposed final judgment is in the public interest, and is a fair and reasonable resolution of this matter. *See SEC v. Citigroup Global Markets, Inc.*, 752 F.3d 285 (2d Cir. 2014).

7. The Parties respectfully request the entry of final judgment at the Court's earliest convenience.

1 WHEREFORE, for the foregoing reasons, the parties jointly move this Court for entry of  
2 final judgment against Relief Defendant.

3 Date: January 8, 2018

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5 /s/ Alyssa A. Qualls  
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9 Counsel for Plaintiff United States Securities  
10 and Exchange Commission

11 IT IS SO ORDERED:

12   
13 The Honorable Miranda Du  
United States District Judge

14 **Manna Investments, LLC**

15 By: /s/ David B. Kaplan  
David B. Kaplan, Esq.  
Managing Member  
1314-B Cave Rock Drive  
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16 Dated: January 8, 2018